

Exhibit A

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
MADELINE GRULLON as Parent and Natural Guardian
of C.B. *et al.*,

Plaintiffs,

-against-

DAVID C. BANKS, in his official capacity as Chancellor of
the New York City Department of Education, *et al.*,

Defendants.
----- X

**DECLARATION OF SAPNA
KAPOOR IN OPPOSITION
TO PLAINTIFFS' MOTION
FOR PRELIMINARY
INJUNCTION**

No. 23 CV 10388-KPF

Pursuant to 28 U.S.C. § 1746, **SAPNA KAPOOR** hereby declares the following:

1. I am the Senior Policy Advisor for the Impartial Hearing Order Implementation Unit (“IHOIU”) within the New York City Department of Education (“DOE”).

2. I submit this Declaration in opposition to Plaintiffs’ application, by way of proposed order to show cause, for an order directing the DOE Defendants to immediately fund Plaintiffs’ pendency placements at the International Academy for the Brain (“iBRAIN”).

3. I am familiar with the facts and circumstances set forth in this declaration based upon my personal knowledge and upon information and belief, the source of such information and the basis for such belief being, *inter alia*, conversations with employees of the DOE Defendants and my review of documents in the possession and custody of the DOE Defendants, such as those documents filed with the DOE’s Impartial Hearing Office and those documents filed in connection with the administrative proceedings pending before Impartial Hearing Officers, as well as my experience handling special education matters for the DOE.

4. Each of the Student-Plaintiffs in this action has received a determination that pendency lies at iBRAIN for the 2023-2024 school year.

5. Reviewing and processing payments as required under those pendency determinations has been an ongoing and individualized process. For each student, DOE must obtain documents detailing the services the students are receiving and the amounts billed for those services, as well as any other necessary information required by the pendency orders or agreements.

6. Once Plaintiffs and their service providers have provided the necessary documents to DOE, those documents are reviewed for completeness before payments are processed and remitted to the appropriate provider as required by the pendency orders or pendency agreements.

7. The DOE has been working diligently to review and process for the more than 30 students attending iBRAIN in the 2023-2024 school year, as well as the several thousand students attending other schools who have received pendency orders, agreements or final orders entitling them to funding.

8. For S.J.D., in accordance with the final decision in Case No. 251257, IHOIU processed payment for tuition on 12/28/2023 in the total amount of \$306,544.00 to cover the period 7/5/2023-6/21/2024 for the entire 2023-2024 school year. iBRAIN should receive this payment soon and will see this payment in PIP. **There are currently no outstanding amounts owed for tuition.**

9. S.J.D.'s final decision in 251257 also includes a provision regarding nursing. In accordance with the final decision, IHOIU processed payment for nursing on 12/28/2023 in the amount \$265,960.00. to cover the period 7/5/2023-6/21/2024 for the entire 2023-2024 school year. The nursing services provider should receive this payment soon and will see this payment in PIP. **There are currently no outstanding amounts owed for nursing.**

10. S.J.D.'s final decision in 251257 also includes a provision regarding transportation. In accordance with this final decision, payment for transportation services is subject to receiving actual documentation that the student attended iBRAIN in person and/or that the student was transported to and from school. However, BIRG has yet to provide the necessary documentation to support transportation payments. On 12/18/2023, IHOIU reached out to BIRG requesting the necessary documentation regarding transportation.

11. For C.B., in accordance with the final decision in Case No. 250752 (which BIRG initially appealed before abandoning the appeal on 11/29/23), IHOIU has processed payment for tuition in the total amount of \$280,384.00 to cover the period from 7/5/2023 to 6/21/2024, the entire 2023-2024 school year, with the \$280,384.00. issued to iBRAIN via EFT on 12/26/2023; check number 65940434. **There are currently no outstanding amounts owed for tuition.**

12. C.B.'s final decision in 250752 also includes provisions regarding transportation. In accordance with the final decision, IHOIU processed payment for transportation on 12/29/2023 in the amount \$192,930 for the period 7/5/2023-6/21/2024. The transportation provider should receive this payment soon and will see this payment in PIP. **There are currently no outstanding amounts for transportation.**

13. For L.S., in accordance with the corrected final decision in Case No. 251061, IHOIU has processed payment for tuition in the total amount of \$296,080.00 to cover the period 7/5/2023-6/21/2024, the entire 2023-2024 school year with \$296,080.00 issued to iBRAIN via EFT on 11/30/2023 and 12/21/2023; check numbers 05908695 and 05935650. **There are currently no outstanding amounts owed for tuition.**

14. L.S.'s corrected final decision in 251061 also included a provision regarding nursing. IHOIU has processed payment for nursing in the total amount of \$292,556.00. to cover

the period 7/5/2023-6/21/2024, the entire 2023-2024 school year, with \$292,556.00 issued to the nursing services provider via EFT on 12/21/2023; check number 15936989. **There are currently no outstanding amounts owed for nursing.**

15. L.S.'s corrected final decision in 251061 also included a provision regarding transportation. In accordance with this order, payment for transportation services is subject to receiving actual documentation that the student attended iBRAIN in person and/or that the student was transported to and from school. However, BIRG has yet to provide the necessary documentation to support transportation payments. On 12/18/2023, IHOIU reached out to BIRG requesting the necessary documentation regarding transportation.

16. For R.P., in accordance with the pendency order in Case No. 250927, IHOIU processed payment for tuition in the total amount of \$148,326.08. to cover the period 7/7/2023-12/31/2023 with the \$148,326.08. issued to iBRAIN via EFT on 8/14/2023 and 9/5/2023; check numbers 45757804 and 55787617. **There are currently no outstanding amounts owed for pendency tuition.**

17. R.P.'s pendency order in 250927 also includes a provision regarding transportation. IHOIU has processed payment for transportation on 12/28/2023 in the amount \$96,465.00 for the period 7/6/2023-12/31/2023. The transportation provider should receive this payment soon and will see this payment in PIP. **There are currently no outstanding amounts owed for pendency transportation.**

18. Since July 1, 2023 and through December 20, 2023 DOE has processed \$6,648,338.19 in payments to iBRAIN.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: December 29, 2023
New York, New York

Sapna Kapoor